



3015 (02-09-04)

ANNUAL REPORT

OF

Name: NORTH FREEDOM MUNICIPAL WATER UTILITY

Principal Office: 103 NORTH MAPLE STREET
P.O. BOX 300
NORTH FREEDOM, WI 53951

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I NANCY LARSON of
(Person responsible for accounts)

NORTH FREEDOM MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/30/2000
(Date)

CLERK-TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NORTH FREEDOM MUNICIPAL WATER UTILITY**Utility Address:** 103 NORTH MAPLE STREET
P.O. BOX 300
NORTH FREEDOM, WI 53951**When was utility organized?** 1/1/1904**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS NANCY LARSON**Title:** CLERK-TREASURER**Office Address:**103 NORTH MAPLE ST
P.O. BOX 300
NORTH FREEDOM, WI 53951**Telephone:** (608) 522 - 4550**Fax Number:** (608) 522 - 4574**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR JAMES R FRECHETTE CPA**Title:** VILLAGE AUDITOR**Office Address:** JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149**Telephone:** (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR FRANK ANSTETT**Title:** VILLAGE PRESIDENT**Office Address:**P.O. BOX 300
NORTH FREEDOM, WI 53951**Telephone:** (608) 522 - 4550**Fax Number:** (608) 522 - 4574**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JAMES R FRECHETTE CPA**Title:** VILLAGE AUDITOR**Office Address:** JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149**Telephone:** (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:****Date of most recent audit report:** 3/31/2000**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: MR TOM GEITNER**Title:** DEPARTMENT HEAD**Office Address:**103 NORTH MAPLE STREET
P.O. BOX 300
NORTH FREEDOM, WI 53951**Telephone:** (608) 522 - 4550**Fax Number:** (608) 522 - 4574**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:FRANK ANSTETT, VILLAGE PRESIDENT
MICHAEL CARRIGNAN, VILLAGE TRUSTEE
JAMES GROOMS, VILLAGE TRUSTEE
KIM KANEY, VILLAGE TRUSTEE
YVONNE LEIFER, VILLAGE TRUSTEE
SCOTT THIEDE, VILLAGE TRUSTEE
DARRELL WEILAND, VILLAGE TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	70,714	71,646	1
Operating Expenses:			
Operation and Maintenance Expense (401)	19,942	24,681	2
Depreciation Expense (403)	16,142	15,126	3
Amortization Expense (404)	0	0	4
Taxes (408)	12,169	12,304	5
Total Operating Expenses	48,253	52,111	
Net Operating Income	22,461	19,535	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	22,461	19,535	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,260	5,883	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,260	5,883	
Total Income	27,721	25,418	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	27,721	25,418	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	4,006	4,940	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	4,006	4,940	
Net Income	23,715	20,478	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	234,800	214,322	19
Balance Transferred from Income (433)	23,715	20,478	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	258,515	234,800	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	5,260	4
Total (Acct. 419):	5,260	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	70,714	0	0	0	70,714	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	70,714	0	0	0	70,714	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	849,525	726,967	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	76,470	90,417	2
Net Utility Plant	773,055	636,550	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(4,437)	(12,485)	8
Temporary Cash Investments (132)	91,279	141,272	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,853	10,112	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,463	5,521	14
Materials and Supplies (150)	1,595	1,886	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	104,753	146,306	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	877,808	782,856	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	115,953	16,434	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	258,515	234,800	23
Total Proprietary Capital	374,468	251,234	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	51,978	65,314	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	51,978	65,314	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6	105	28
Payables to Municipality (233)	46,695	61,440	29
Customer Deposits (235)			30
Taxes Accrued (236)	11,533	11,533	31
Interest Accrued (237)	3,011	3,763	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	61,245	76,841	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	390,117	389,467	38
Total Liabilities and Other Credits	877,808	782,856	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	849,525	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	849,525	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	76,470	0	0	0	9
Total Accumulated Provision	76,470	0	0	0	
Net Utility Plant	773,055	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	90,417				90,417	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,142				16,142	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	301				301	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	16,443	0	0	0	16,443	13
Debits during year						14
Book cost of plant retired	30,390				30,390	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	30,390	0	0	0	30,390	19
Balance End of Year	76,470	0	0	0	76,470	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,595	1,886	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,595	1,886	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	16,434	1
Changes during year (explain):		
MAPLE STREET PROJECT PAID BY CDBG GRANT	99,519	2
Balance end of year	<u>115,953</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1995 STFL	08/16/1995	03/15/2015	6.75%	18,137	1
JULY 1991 STFL	07/24/1991	03/15/2006	6.25%	7,272	2
JUNE 1991 STFL	06/26/1991	03/15/2006	6.25%	8,441	3
OCTOBER 1991 STFL	10/09/1991	03/15/2006	6.25%	3,388	4
1984 STFL	09/19/1984	03/15/2004	8.75%	14,740	5
Total for Account 223				51,978	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	11,533	1
Accruals:		
Charged water department expense	12,169	2
Charged electric department expense		3
Charged sewer department expense	212	4
Other (explain):		
NONE		5
Total Accruals and other credits	12,381	
Taxes paid during year:		
County, state and local taxes	11,533	6
Social Security taxes	758	7
PSC Remainder Assessment	90	8
Other (explain):		
NONE		9
Total payments and other debits	12,381	
Balance end of year	11,533	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1984 STFL	1,276	1,362	1,617	1,021	2
1990 STFL	320	84	404	0	3
JUNE 1991 STFL	512	586	647	451	4
JULY 1991 STFL	441	505	557	389	5
OCTOBER 1991 STFL	205	235	259	181	6
1995 STFL	1,009	1,234	1,274	969	7
Subtotal	3,763	4,006	4,758	3,011	
Other long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	3,763	4,006	4,758	3,011	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	389,467	0	0	0	0	389,467	1
Add credits during year:							
For Services	650					650	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	390,117	0	0	0	0	390,117	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	123,933					123,933	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,853	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	9,853	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NET AMOUNT DUE FROM SEWER UTILITY	6,463	12
Total (Acct. 145):	6,463	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NET AMOUNT DUE TO VILLAGE GENERAL FUND	46,695	16
Total (Acct. 233):	46,695	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	788,246	0	0	0	788,246	1
Materials and Supplies	1,740	0	0	0	1,740	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	83,443	0	0	0	83,443	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	389,792	0	0	0	389,792	6
Other (specify):					0	7
Average Net Rate Base	316,751	0	0	0	316,751	
Net Operating Income	22,461	0	0	0	22,461	8
Net Operating Income as a percent of						
Average Net Rate Base	7.09%	N/A	N/A	N/A	7.09%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	66,193	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	246,657	3
Other (Specify):		4
Total Average Proprietary Capital	312,850	
Net Income		
Net Income	23,715	5
Percent Return on Proprietary Capital	7.58%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

THE VILLAGE OF NORTH FREEDOM RECEIVED A CDBG GRANT TO REPLACE
WATER & SEWER MAINS .

FINANCIAL SECTION FOOTNOTES

Capital Paid in by Municipality (Acct. 200) (Page F-12)

INCREASE WAS FROM CDBG GRANT TO REPLACE WATER MAIN.

Balance Sheet End-of-Year Account Balances (Page F-18)

Per review, regarding a/c 233:

The "Net amount due to village general fund" includes 2000 expenses that were paid by the general fund and not reimbursed by the water utility. It also includes the payment in lieu of taxes of \$11,533 that was not paid by the utility in 2000. A smaller portion also includes a balance from 1999. The amount that is from prior to 2000 could be reclassified to an advance but the feeling was that the utility will catch up soon enough. If you would like to have that reclassified to an advance, that could be done in 2001 if necessary.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 11, 2001

Ms. Nancy Larson, Clerk Treasurer
North Freedom Municipal Water Utility
103 North Maple Street
P.O. Box 300
North Freedom, WI 53951-0300

2000 Analytical Review DWCCA-4240-PJL

Dear Ms. Larson:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please provide more detail regarding the \$46,695 described as "NET AMOUNT DUE TO VILLAGE GENERAL FUND" which is reported in Account 233 on page F-18. Please also note the more detail provided by the utility, particularly regarding accounts with high balances, the less it is necessary for the Commission to request further explanation. If there is not room on the particulars line, additional information should be added as a footnote.

2. In the footnotes to the Water Mains schedule on page W-15, it is explained that a portion of the mains added during the year was paid by the villages CDBG grant. Please explain how the remainder of the new mains were paid for. Please also provide detail regarding how much was paid by each source.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\4240.doc

Response received 7/24/01.

FINANCIAL SECTION FOOTNOTES

-----Original Message-----

From: James Frechette [mailto:Copper05@elknet.net]

Sent: Tuesday, July 24, 2001 3:20 PM

To: leegep@psc.state.wi.us

Subject: North Freedom Analytical Review # 4240

Dear Mr. Leege,

I am responding to the two comments that you made on the 2000 PSC Report for the Village of North Freedom Water Utility.

#1 The "Net amount due to village general fund" includes 2000 expenses that were paid by the general fund and not reimbursed by the water utility. It also includes the payment in lieu of taxes of \$11,533 that was not paid by the utility in 2000. A smaller portion also includes a balance from 1999. The amount that is from prior to 2000 could be reclassified to an advance but the feeling was that the utility will catch up soon enough. If you would like to have that reclassified to an advance, that could be done in 2001 if necessary.

#2 The remainder of the mains was paid by water utility funds. A total of \$79,911.64 was paid by the water utility and \$72,709.90 by the CDBG grant. This was for the whole project of \$118,952.33 water mains, \$22,798.92 water services, and \$10,870.29 water hydrants.

I hope this answers your questions on the report. If you have any further, please let me know.

Sincerely,

James R Frechette, CPA

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	70,087	1
Total Sales of Water	70,087	
Other Operating Revenues		
Forfeited Discounts (470)	198	2
Other Water Revenues (474)	429	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	627	
Total Operating Revenues	70,714	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	10,480	5
General Operating Expenses (680-690)	9,462	6
Total Operation and Maintenance Expenses	19,942	
Other Operating Expenses		
Depreciation Expense (403)	16,142	7
Amortization Expense (404)		8
Taxes (408)	12,169	9
Total Other Operating Expenses	28,311	
Total Operating Expenses	48,253	
NET OPERATING INCOME	22,461	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	228	10,303	34,275	4
Commercial	12	2,384	5,695	5
Industrial				6
Total Metered Sales to General Customers (461)	240	12,687	39,970	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		29,167	8
Other Sales to Public Authorities (464)	5	274	950	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	246	12,961	70,087	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	29,167	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	29,167	
Forfeited Discounts (470):		
Customer late payment charges	198	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	198	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	429	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	429	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,378	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,835	3
Chemicals (630)	749	4
Supplies and Expenses (640)	2,358	5
Repairs of Water Plant (650)	160	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	10,480	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,544	8
Office Supplies and Expenses (681)	981	9
Outside Services Employed (682)	1,375	10
Insurance Expense (684)	350	11
Employees Pensions and Benefits (686)	1,821	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	391	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	9,462	
Total Operation and Maintenance Expenses	19,942	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		11,533	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		212	2
Net property tax equivalent		11,321	
Social Security		758	3
PSC Remainder Assessment		90	4
Other (specify): NONE			5
Total tax expense		12,169	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.194563				3
County tax rate	mills		4.023379				4
Local tax rate	mills		3.905804				5
School tax rate	mills		8.709695				6
Voc. school tax rate	mills		1.426924				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.260365				10
Less: state credit	mills		1.477143				11
Net tax rate	mills		16.783222				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.905804				14
Combined School Tax Rate	mills		10.136619				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.042423				17
Total Tax Rate	mills		18.260365				18
Ratio of Local and School Tax to Total	dec.		0.769011				19
Total tax net of state credit	mills		16.783222				20
Net Local and School Tax Rate	mills		12.906484				21
Utility Plant, Jan. 1	\$	726,927	726,927				22
Materials & Supplies	\$	1,886	1,886				23
Subtotal	\$	728,813	728,813				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	728,813	728,813				26
Assessment Ratio	dec.		1.027947				27
Assessed Value	\$	749,181	749,181				28
Net Local & School Rate	mills		12.906484				29
Tax Equiv. Computed for Current Year	\$	9,669	9,669				30
Tax Equivalent per 1994 PSC Report	\$	11,533					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	11,533					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	180		4
Structures and Improvements (311)	259		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	20,718		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	21,157	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	9,397		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	21,652		17
Diesel Pumping Equipment (326)	3,568		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	20,755		20
Total Pumping Plant	55,372	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,058		23
Total Water Treatment Plant	4,058	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	150		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			180	4
Structures and Improvements (311)			259	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			20,718	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	21,157	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			9,397	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			21,652	17
Diesel Pumping Equipment (326)			3,568	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			20,755	20
Total Pumping Plant	0	0	55,372	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,058	23
Total Water Treatment Plant	0	0	4,058	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			150	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	154,283		26
Transmission and Distribution Mains (343)	331,992	118,952	27
Fire Mains (344)	0		28
Services (345)	73,195	22,799	29
Meters (346)	11,927	326	30
Hydrants (348)	44,434	10,871	31
Other Transmission and Distribution Plant (349)	338		32
Total Transmission and Distribution Plant	616,319	152,948	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,526		35
Computer Equipment (372.1)	6,764		36
Transportation Equipment (373)	13,628		37
Other General Equipment (379)	8,143		38
Other Tangible Property (390)	0		39
Total General Plant	30,061	0	
Total utility plant in service directly assignable	726,967	152,948	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	726,967	152,948	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			154,283	26
Transmission and Distribution Mains (343)	21,680		429,264	27
Fire Mains (344)			0	28
Services (345)	8,500		87,494	29
Meters (346)	210		12,043	30
Hydrants (348)			55,305	31
Other Transmission and Distribution Plant (349)			338	32
Total Transmission and Distribution Plant	30,390	0	738,877	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,526	35
Computer Equipment (372.1)			6,764	36
Transportation Equipment (373)			13,628	37
Other General Equipment (379)			8,143	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	30,061	
Total utility plant in service directly assignable	30,390	0	849,525	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	30,390	0	849,525	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,408	1,408	1
February			1,274	1,274	2
March			1,392	1,392	3
April			1,356	1,356	4
May			1,456	1,456	5
June			1,237	1,237	6
July			1,255	1,255	7
August			1,239	1,239	8
September			1,252	1,252	9
October			1,280	1,280	10
November			1,145	1,145	11
December			1,251	1,251	12
Total for year	0	0	15,545	15,545	
Less: Measured or estimated water used in main flushing and water treatment during year				586	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				14,959	16
Less: Water sold				12,961	17
Losses and unaccounted for				1,998	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				83	21
Date of maximum: 9/10/2000					22
Cause of maximum:					23
sewer jetting					
Minimum gallons pumped by all methods in any one day during reporting year				26	24
Date of minimum: 12/8/2000					25
Total KWH used for pumping for the year				25,800	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #2	#2	250	14	432,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2			1
Location	WELL#2			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	JACUZZI			5
Year Installed	1977			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	320			8
Pump Motor or Standby Engine Mfr	JACUZZI			10
Year Installed	1977			11
Type	ELECTRIC			12
Horsepower	30			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1990		5
Primary material (earthen, steel, concrete, other)	CONCRETE		6
Elevation difference in feet (See Headnote 3.)	150		7
Total capacity in gallons	130,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	Y		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	400	0	0	0	400
M	D	6.000	15,059	96	2,168	0	12,987
M	D	8.000	4,153	183	0	0	4,336
M	D	10.000	0	1,889			1,889
Total Within Municipality			19,612	2,168	2,168	0	19,612
Total Utility			19,612	2,168	2,168	0	19,612

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	164	0	31	0	133		1
M	1.000	76	32	2	0	106		2
M	1.500		2			2		3
M	2.000	3	1	1	0	3		4
Total Utility		243	35	34	0	244	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	257	6	6	0	257	6	1
2.000	4	0	0	0	4	0	2
Total:	261	6	6	0	261	6	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	233	11	0	4	0	9	257	1
2.000	0	2	0	1	0	1	4	2
Total:	233	13	0	5	0	10	261	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	44	6			50	2
Total Fire Hydrants	44	6	0	0	50	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	10
Number of distribution system valves end of year:	65
Number of distribution valves operated during year:	0

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 600 WAGES

NEW EMPLOYEE HIRED DURING YEAR.

Water Mains (Page W-15)

2168 FEET OF WATER MAIN WAS REPLACED DURING THE YEAR. NONE WAS ASSESSED. A PORTION OF THE PROJECT WAS PAID BY THE VILLAGE'S CDBG GRANT.

Per review:

The remainder of the mains was paid by water utility funds. A total of \$79,911.64 was paid by the water utility and \$72,709.90 by the CDBG grant. This was for the whole project of \$118,952.33 water mains, \$22,798.92 water services, and \$10,870.29 water hydrants.

Water Services (Page W-16)

THE ADDITIONS OF 35 SERVICES WAS FROM 1 INDIVIDUAL AND 34 WAS FROM THE CDBG GRANT RECEIVED BY THE VILLAGE.

Meters (Page W-17)

METER SIZE OF 1.75 AT 12-31-99 SHOULD HAVE BEEN 2"

Hydrants and Distribution System Valves (Page W-18)

HYDRANTS AND VALVES OPERATED.

THERE WAS A CHANGE OF PERSONNEL DURING THE YEAR AND DUE TO THE MAJOR PROJECT THERE WAS NOT ANY MAINTENANCE TYPE ITEM ACCOMPLISHED. THESE WILL BE COMPLETED IN 2001.
